

CPM SECTION 4700

EXHIBIT T

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State of California

Franchise Tax Board

MEMORANDUM

To: (NAME), Supervisor Date: _____
Analysis & Legal Unit
Special Procedures Section

From: (NAME), Field Office Manager
(NAME) Office

Subject: Request for Ex Parte Order Under CCP Section 699.030 (b),
Levy on Personal Property Located in Private Place
Taxpayer - _____
FTB Account No. - ____ _
Tax Year(s) - _____
Liability - \$_____.__

We request assistance in obtaining an ex parte order under Code of Civil Procedure Section 699.030(b), Levy on Personal Property Located in Private Place. This Order would allow the Sheriff of (NAME) County **OR** California Highway Patrol to enter and if necessary force open a building or enclosure to seize the taxpayer's (VEHICLE, VESSEL, MOTORHOME, ETC.) pursuant to our warrant.

(TAXPAYER'S NAME) liability arises from (SELF ASSESSED RETURNS, NPA, ETC.) for the year(s) ____, ____, and ____.

The amount due, with interest to (DATE) is \$(AMOUNT). Interest continues to accrue at the rate of ____% per annum compounded daily.

The only asset we have been able to locate is the taxpayer's (NAME ASSET). The taxpayer's (ASSET) has been located at and is customarily kept in (LOCATION, i.e., GARAGE, YARD, ETC.) at (ADDRESS, CITY), California and therefore cannot be levied upon without an ex parte order per CCP Section 699.030 (b).

We are forwarding the necessary information for you to complete the Declaration of (COLLECTOR) and a Certificate of Tax Due and Delinquency onto legal paper. Also, we request that you prepare the appropriate pleadings and motions to obtain an ex parte order pursuant to CCP Section 699.030(b). The pleadings will be filed with the Superior Court of the State of California, (NAME) County, and (NAME) District, if applicable; located at (ADDRESS, CITY), California (ZIP CODE).

In addition, included is a copy of the Department of Motor Vehicles record (certified) of the taxpayers ownership of the (ASSET) and the warrant to seize the (ASSET).

This account is assigned to (COLLECTOR NAME) who can be reached at ATSS (NO.) or (TELEPHONE NO.) for additional information. Furthermore, this supervisor will also attest to the facts regarding this request for an order and his/her willingness to sign the required documents.

(NAME), Field Office Manager OR Collection Supervisor
(TELEPHONE NUMBER)

[Note: The following declaration has been formatted for the seizure of a vehicle. Therefore, it may require minor changes (e.g. to reflect the type of asset being seized, if different; or location where asset was viewed, etc.). Please call the Analysis and Legal Unit with any questions.]

DECLARATION OF (COLLECTOR)

I, (COLLECTOR), declare:

1. I am employed by the Franchise Tax Board as a (COLLECTOR'S CLASSIFICATION) in the (DESIGNATED) Field Office. I have personal knowledge of the facts stated herein and if called as a witness I could and would testify competently thereto.

2. Assessments of tax for failure to file California State Income Tax returns were issued against (TAXPAYER'S NAME) in the amount of \$____.____ for tax year ____ and \$____.____ for the tax year ____.

3. The aforesaid tax liabilities remain unpaid as of (DATE), and total, with penalties and interest included is \$____.____ plus interest at the rate provided by law after (DATE OF CERTIFICATE OF TAX DUE). A Certificate of Tax Due and Delinquency evidencing such indebtedness to the Franchise Tax Board Board is attached hereto as Exhibit "A".

4. (TAXPAYER) resides at (TAXPAYER'S ADDRESS), (CITY), California (ZIP CODE).

5. The records of the Department of Motor Vehicles indicate that (TAXPAYER) is the registered owner of a (TYPE OF VEHICLE), Vehicle Identification No. _____, California License Plate No. _____ ("the vehicle"). A certified copy of current Department of Motor Vehicles records, dated _____, 19____, demonstrating such ownership is attached hereto as Exhibit "B".

6. On (DATE), I personally observed the vehicle in an enclosed garage underneath the residence of (TAXPAYER) at (LOCATION OF ASSET).

7. On (DATE), and according to the authority granted to me as a (COLLECTOR'S CLASSIFICATION) of the Franchise Tax Board pursuant to Revenue and Taxation Code sections 19231-19234, I issued a Warrant for Collection of Amounts Due Under the Administration Tax Law and Instructions ("the Warrant") to the Sheriff of (NAME) County OR California Highway Patrol. A true and correct copy of the Warrant is attached hereto as Exhibit "C".

8. The Warrant instructs the Sheriff of (NAME) County OR California Highway Patrol to seize the vehicle from the garage at (LOCATION OF ASSET).

9. Because the vehicle is located in a private place, i.e., an enclosed garage, an order allowing the Sheriff of (NAME) County OR California Highway Patrol to seize property in a private place is required for execution of the Warrant by the Sheriff of (NAME) County OR California Highway Patrol.

10. Respondent has not been notified of this application because to do so would give (HIM/HER) the opportunity to remove the vehicle from the premises and conceal it.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on (DATE), at (CITY), California.

Declarant